

Accountancy Board of Ohio
State of Ohio
Public Meeting Minutes of February 25, 2022
Conference Room 1948, 19th Floor Vern Riffe Center
77 S. High St, Ohio 43215

The Accountancy Board of Ohio (Board) held a meeting on February 25, 2022, in Conference Room 1948, on the 19th floor of the Vern Riffe Center for Government and the Arts, 77 South High Street

ATTENDANCE

The Accountancy Board of Ohio (Board) met in person and via a Microsoft Teams live stream. The following were present in person and virtually:

Board Members:

Gerald P. Weinstein, CPA, Chair
Brendan P. Fitzgerald, CPA, Vice-Chair
Richard (Scott) Blake, Public Member, Secretary
Kenya Y. Watts, CPA, Immediate Past-Chair
John E. Soucie, CPA, Member
Louise A. Jackson, CPA, Member (in attendance virtually)
Megan E. Durst, CPA, Member

Board Staff:

John E. Patterson, Executive Director
Tracey F. Fithen, Assistant Executive Director
Donna M. Oklok, Investigations Supervisor
Charlene Nortey, Investigator
Sarah J. Sarnowski, Investigator
Richelle Johnson, Information Administrator
Eythan J. Gregory, Esq, Ohio Assistant Attorney General

Guests:

Scott Wiley, CEO, Ohio Society of CPAs (OSCPA)
Greg Saul, Director of Tax Policy, Ohio Society of CPAs (OSCPA)

CALL TO ORDER

Mr. Weinstein called the meeting to order at 10:03 a.m. and welcomed the guests in the audience. The pledge of allegiance was recited.

FORMAL HEARINGS

REINSTATEMENT HEARING: Jodi S. Eramo (CASE NO: CO2021-10366)

Mr. Weinstein opened a reinstatement hearing at 10:05 am pursuant to Chapter 4701.17 of the Revised Code. This hearing was requested by Ms. Eramo, who was in attendance.

Mr. Gregory provided an opening statement and introduced State's Exhibits; Exhibit A 1-11, Exhibit B 1-8 and Exhibit C 1-23 into the record.

Ms. Eramo provided an opening statement.

The Board members questioned Ms. Eramo.

Mr. Patterson questioned Ms. Eramo and provided information pertaining to inquiries from state boards.

Ms. Eramo provided a closing statement.

Mr. Gregory provided a closing statement.

The Board admitted into evidence all exhibits.

Mr. Weinstein concluded the hearing.

REINSTATEMENT HEARING: Donald R. Brackenhoff (CASE NO: CO2021-18368)

Mr. Weinstein opened a reinstatement hearing at 10:16 am pursuant to Chapter 4701.17 of the Revised Code. This hearing was requested by Mr. Brackenhoff, who was in attendance.

Mr. Gregory introduced State's Exhibits; Exhibit A 1-, Exhibit B 1-4, Exhibit C 1-5, and Exhibit D 1-88 into the record.

Mr. Gregory provided an opening statement.

Mr. Brackenhoff presented his case to the Board.

The Board members questioned Mr. Brackenhoff.

Mr. Gregory called Board Investigator, Charlene Nortey to answer questions from Board members.

Mr. Brackenhoff made a closing statement.

Mr. Gregory made a closing statement.

The Board admitted into evidence all exhibits. Mr. Weinstein concluded the hearing.

FORMAL HEARING: Nurbek Kydykeev (CASE NO: CO2021-17451)

Mr. Weinstein opened a reinstatement hearing at 10:28 am pursuant to Chapter 4701.17 of the Revised Code. This hearing was requested by Mr. Kydykeev, who was in attendance. The Board charged Mr. Kydykeev with a violation of 4701.16(A)(1) and (4) of the Ohio Revised Code for fraud or deceit in obtaining a CPA certificate; and violation of a rule of professional conduct promulgated by the Board, specifically, OAC 4701-15-03, Continuing Education Reporting and OAC 4701-15-12, Continuing Education Verification.

Mr. Gregory made an opening statement.

Mr. Kydykeev provided an opening statement.

Mr. Gregory then called Board Investigator, Charlene Nortey to testify to the accuracy of the records of the Board. Mr. Gregory then introduced State's Exhibits; Exhibit A 1-3, Exhibit B 1-10, Exhibit C 1-14 and Exhibit D 1-3, into the record.

Mr. Kydykeev presented his case.

The Board asked questions of Mr. Kydykeev.

Mr. Patterson questioned Mr. Kydykeev.

Mr. Marshall was questioned by the Board and answered accordingly.

Ms. Nortey answered questions from Mr. Patterson.

Mr. Kydykeev answered additional questions.

Mr. Gregory provided a closing argument.

Mr. Kydykeev provided a closing argument.

The Board admitted all exhibits into evidence. Mr. Weinstein concluded the hearing.

FORMAL HEARING: Ramon G. Santos/RG Santos & Company (CASE NO: CO2021-12456) - GOLDMAN

Mr. Weinstein opened a disciplinary hearing at 10:53 a.m. pursuant to Chapter 119 of the Revised Code and *Goldman v. State Med Bd.*, 110 Ohio app.3d 124 (10th Dist. 1996). The Board charged Mr. Santos with a violation of Ohio Revised Code sections 4701.16(A)(9) and (A)(11) for failure of a holder of a CPA or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration, and failure of a public accounting firm to comply with section 4701.14 of the Revised Code.

Mr. Gregory provided an opening statement before the Board and introduced State's Exhibits; Exhibit A 1-36, into the record.

Mr. Gregory called Board Investigator, Sarah Sarnowski, to testify to accuracy of the records.

Mr. Gregory made a closing statement.

The Board admitted into evidence all exhibits.

Mr. Weinstein concluded the hearing.

FORMAL HEARING: James A. Young (CASE NO: CO2021-16431) - GOLDMAN

Mr. Weinstein opened a disciplinary hearing at 11:06 a.m. pursuant to Chapter 119 of the Revised Code and *Goldman v. State Med Bd.*, 110 Ohio app.3d 124 (10th Dist. 1996). The Board charged Mr. Young with a violation of Ohio Revised Code section 4701.16(A)(8) for suspension or revocation of the right to practice before any state or federal agency.

Mr. Gregory provided an opening statement before the Board and introduced State's Exhibits; Exhibit A 1-33, into the record.

Mr. Gregory called Board Investigator Sarah Sarnowski to testify to accuracy of the records.

Mr. Gregory made a closing statement.

The Board admitted into evidence all exhibits. Mr. Weinstein concluded the hearing.

**FORMAL HEARING: Alexander P. Alvarez/Business Management Services (CASE NO: CO2021-12425)-
GOLDMAN**

Mr. Weinstein opened a disciplinary hearing at 11:14 a.m. pursuant to Chapter 119 of the Revised Code and *Goldman v. State Med Bd.*, 110 Ohio app.3d 124 (10th Dist. 1996). The Board charged Mr. Alvarez with a violation of Ohio Revised Code sections 4701.16(A)(3), (4), (9) and (11) for violation of any of the provisions of section 4701.14 of the Revised Code; violation of a rule of professional conduct promulgated by the board under the authority granted by this chapter, specifically: Ohio Administrative Code 4701-7-04 Practice of Public Accounting and Regulated Services; failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration; and failure of a public accounting firm to comply with section 4701.04 of the Revised Code.

Mr. Gregory provided an opening statement before the Board and introduced State's Exhibits; Exhibit A 1-6, Exhibit B 1-20, Exhibit C 1-7 and Exhibit D 1-10, into the record.

Mr. Gregory called Board Investigator Charlene Nortey to testify to accuracy of the records.

Mr. Patterson asked Ms. Nortey a question.

Mr. Gregory made a closing statement.

The Board admitted into evidence, all exhibits.

Mr. Weinstein concluded the hearing.

FORMAL HEARING: Jarod A. Wolfe (CASE NO: CO2021-13708)- GOLDMAN

Mr. Weinstein opened a disciplinary hearing at 11:34 a.m. pursuant to Chapter 119 of the Revised Code and *Goldman v. State Med Bd.*, 110 Ohio app.3d 124 (10th Dist. 1996). The Board charged Mr. Wolfe with a violation of Ohio Revised Code sections 4701.16(A)(3), (9) and (11) for violation of any of the provisions of section 4701.14 of the Revised Code; failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration; and failure of a public accounting firm to comply with section 4701.04 of the Revised Code.

Mr. Gregory provided an opening statement before the Board and introduced State's Exhibits; Exhibit A 1-5, Exhibit B 1-4, Exhibit C 1-21, and Exhibit D, 1-10 into the record.

Mr. Gregory called Board Investigator Charlene Nortey to testify to accuracy of the records.

Questions were asked of Ms. Nortey by the Board.

Mr. Patterson asked Ms. Nortey a question.

Additional questions were asked by the Board

Mr. Gregory made a closing statement.

The Board admitted into evidence all exhibits.

Mr. Weinstein concluded the hearing.

REQUESTS FOR WAIVER

STEVEN J. KRABACHER, CPA

Mr. Krabacher requested a waiver of the \$200 CPE deficiency fine, due to not completing the required CPE.

DEVAL M. DESAI, CPA

Mr. Desai requested a waiver of the \$400 CPE deficiency fine, due to not completing the required CPE.

CHRISTOPHER J. KVAKA

Mr. Kvaka requested a waiver of the \$400 CPE deficiency fine, due to not completing the required CPE.

DANIEL R. LARSEN

Mr. Larsen requested a waiver of the \$138 CPE deficiency fine, due to not completing the required CPE.

LINN D. STEWARD

Ms. Steward requested a waiver of the \$160 CPE deficiency fine, due to not completing the required CPE.

LINDAY T. TOTH

Ms. Toth requested a waiver of the \$100 CPE deficiency fine, due to not completing the required CPE.

JOSEPH L. DEIDESHEIMER

Mr. Deidesheimer requested a waiver of the \$170 CPE deficiency fine, due to not completing the required CPE.

DAVID J. SILVERMAN

Mr. Silverman requested a waiver the \$100 late filing fee, due to not renewing his perm before the renewal deadline.

TRUDY F. CRAWFORD

Ms. Crawford requested a waiver of the \$50 late filing fee, due to not renewing her firm registration before the renewal deadline.

ICHARD A. SCHENKELBERG

Mr. Schenkelberg requested a waiver of the \$170 CPE deficiency fine, due to not completing the required CPE.

NOBLE B. SNOW

Mr. Snow requested a waiver of the \$100 CPE deficiency fine, due to not completing the required CPE.

DAVID R. STACY

Mr. Stacy requested a waiver of the \$50 late filing fee, due to not renewing his registration before the renewal deadline.

KEITH J. GENETIN

Mr. Genetin requested a waiver of the \$100 late filing fee, due to not renewing his permit before the renewal deadline.

GEROGE R. DATSKO, JR.

Mr. Datsko requested a waiver of the \$100 CPE deficiency fine, due to not completing the required CPE.

PATRICK R. DENGLER

Mr. Dengler requested a waiver of the \$120 CPE deficiency fine, due to not completing the required CPE.

THOMAS H. SCHULTZ

Mr. Schultz requested a waiver of the \$180 CPE deficiency fine, due to not completing the required CPE.

ANDREW J. SWOPE

Mr. Swope requested a waiver of the \$160 CPE deficiency fine, due to not completing the required CPE.

The Board asked questions of Ms. Oklok regarding the waiver requests, and she answered those questions.

QUASI-JUDICIAL DELIBERATIONS

Mr. Weinstein introduced a motion to enter quasi-judicial deliberations to discuss formal hearings, request for waivers of late fees and CPE deficiency fees, and board requests. This motion was seconded by Ms. Watts. A roll call vote was held, and the motion passed 6-0. After discussion, the Board returned to general session.

Mr. Fitzgerald left the Board meeting prior to the quasi-judicial session.

HEARING DECISIONS

JODI S. ERAMO (CASE NO: CO2021-10366)

Upon the motion by Mr. Blake and seconded by Ms. Watts, the Board voted to approve the request to reinstate Ms. Eramo's Ohio CPA permit and firm registration.

Motion carried 5-0 on a roll call vote, with one abstention.

DONALD R. BRACKENHOFF (CASE NO: CO2021-18368)

Upon the motion by Mr. Blake and seconded by Mr. Soucie, the Board voted to reinstate Mr. Brackenhoff's Ohio CPA permit, following the completion of the following conditions: Payment of the \$2,500 fine previously assessed by the Board in its February 9, 2018 Order, in addition to a \$500 reinstatement fee. Due by April 30, 2022

Motion carried 6-0 on a roll call vote.

NURBEK KYDYKEEV (CASE NO: CO2021-17451)

Upon the motion by Mr. Blake and seconded by Mr. Soucie, the Board voted to revoke the CPA permit of Mr. Kidykeev. Mr. Kidykeev cannot apply for the reinstatement of his Ohio CPA permit until he has submitted proof of completion of at least 120 CPE credits, including three credits of a Board-approved professional standards and responsibilities course.

Motion carried 6-0 on a roll call vote.

RAMON G. SANTOS/RG SANTOS & COMPANY (CASE NO: CO2021-12456)

Upon the motion by Mr. Blake and seconded by Ms. Watts, the Board voted to revoke the CPA permit of Mr. Santos and the firm registration of RG Santos & Company.

Motion carried 6-0 on a roll call vote.

JAMES A. YOUNG (CASE NO: CO2021-16431)- GOLDMAN

Upon the motion by Mr. Blake and seconded by Ms. Durst, the Board voted to revoke the CPA permit of Mr. Young. Mr. Young cannot apply for reinstatement of his Ohio CPA permit until all SEC matters have been resolved.

Motion carried 6-0 on a roll call vote.

ALEXANDER P. ALVAREZ/BUSINESS MANAGEMENT SERVICES (CASE NO: CO2021-12425)- GOLDMAN

Upon the motion by Mr. Blake and seconded by Ms. Watts, the Board voted to revoke the CPA permit of Mr. Alexander and the firm registration of Business Management Services.

Motion carried 6-0 on a roll call vote.

JAROD A. WOLFE (CASE NO: CO2021-13708) - GOLDMAN

Upon the motion by Mr. Blake and seconded by Ms. Watts, the Board voted to revoke the CPA permit of Mr. Wolfe. Mr. Wolfe cannot apply for the reinstatement of his Ohio CPA permit until he has submitted proof of completion of at least 120 CPE credits, including three credits of an Ohio specific, Board-approved professional standards and responsibilities course.

Motion carried 6-0 on a roll call vote.

SUMMARY OF WAIVER REQUESTS

Upon the motion by Mr. Blake and seconded by Ms. Durst, the Board voted to deny the requests for waiver for Mr. Krabacher, Mr. Desai, Mr. Kvaka, Ms. Steward, Ms. Toth, Mr. Deidesheimer, Mr. Silverman, Mr. Schenkelberg, Mr. Snow, Mr. Stacy, Mr. Genetin, Mr. Datsko and Mr. Schultz.

Motion carried 6-0 on a roll call vote.

Upon the motion by Mr. Blake and seconded by Ms. Watts, the Board voted to deny the request for Mr. Dengler.

Motion carried 5-0, with one abstention, on a roll call vote.

Upon the motion by Mr. Blake and seconded by Mr. Soucie, the Board voted to approve the requests for waiver for Mr. Larsen, Ms. Crawford, and Mr. Swope.

Motion carried 6-0 on a roll call vote.

REQUEST FOR CONSIDERATION

None.

EXECUTIVE DIRECTOR'S REPORT

Mr. Patterson discussed the operation of the Accountancy Board staff on December 31, 2021, pertaining to CPAs contacting the Board with questions regarding renewal.

Mr. Patterson discussed useful methods to transmit information to young individuals who wish to be CPAs. Mr. Patterson would like to change the way to Board sends information, to a more efficient and effective manner.

Board members contributed to the conversation.

Ms. Oklok discussed a proposed change to rule 4701-7-01 to add master's degrees in accounting and the qualifications pertaining to the number of accounting credits.

Board members contributed to the topic and asked questions. It was decided to move forward with the rule change to ensure 30 accounting credits were required to obtain an Ohio CPA certificate.

Ms. Oklok discussed Rule 4701-13-02, pertaining to the increase of registration fees. This rule will be filed after the November election.

INFORMATION REPORTS AND UPDATES

BUDGET/FINANCIAL

Ms. Fithen discussed three quotes pertaining to the scanning services needed to digitize CPA license files. The minimum quote is \$67,000.00 and the maximum quote is \$77,000.00. The services cannot be accommodated this fiscal year, due to rent increase and the cost of eLicense updates.

A decision will have to be made pertaining to the files, due to the possibility of office downsizing.

The Athletic Club is no longer open on Monday evenings and requested a possible date change. There was a discussion to either move the December meeting retreat to the following day or find another venue. The Board members would like to move the date of the meeting retreat instead of finding a different location.

EDUCATION ASSISTANCE REPORT

None.

RULES UPDATES

Addressed under the Executive Director's report.

INVESTIGATIONS REPORT

None.

OLD BUSINESS

STATUS OF PAST HEARINGS

Mr. Gregory reported that there are no active appeals.

NEW BUSINESS

FINANCE & AUDIT COMMITTEE- SCANNING CONVERSION PROJECT

Discussed during budget/financial reports and updates.

EDUCATION ASSISTANCE COMMITTEE

None.

CHAIR'S REPORT

None.

APPROVAL OF DECEMBER 6-7, 2021 BOARD MEETING MINUTES

Ms. Watts moved to approve the December 6-7, 2021 Board meeting minutes, which was seconded by Ms. Durst. Motion carried 6-0 on a roll call vote.

EXECUTIVE SESSION TO DISCUSS EMPLOYMENT OF A PUBLIC EMPLOYEE

Ms. Fithen and Ms. Oklok were requested to be present during the session.

Mr. Blake moved to enter the executive session, which was seconded by Ms. Watts. Motion carried 6-0 on a roll call vote.

The Board members and staff returned from the executive session.

ADJOURNMENT

Mr. Weinstein requested a motion to adjourn. Motion to adjourn was moved by Ms. Durst and seconded by Mr. Blake, the Board voted to adjourn at 2:31 pm.

Motion carried 7-0.

Gerald P. Weinstein, Chair

Richard (Scott) Blake, Secretary